

State of Colorado

1099 Training Handout Package
November 30, 2005



DPA

1099 & Backup Withholding Questions

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1099 Deadlines & Dates to Remember

November 30, 2005 – Wednesday

- ❑ **Statewide 1099 Training Seminar**
Registration 1:00 –1:15 pm, Training 1:15 – 4:00 pm
633 17th Street, Second Floor
Between 17th and 18th Street, on California.
(Enter on California)

December 6, 2005 - Tuesday

- ❑ 1099 Reports Review Workshop 9:00 – 11:30
State Controller's Office, 633 17th Street – 15th Floor, Conference Room 15A

December 7, 2005 - Wednesday

- ❑ 1099 Reports Review Workshop 9:30 – Noon
- ❑ 1099 Reports Review Workshop 1:30 – 4:00 pm
Both sessions at State Controller's Office, 633 17th Street - 15th Floor, Conference Room 15A

December 27, 2005 - Tuesday

- ❑ **Agency deadline to send VEND changes** to SCO to guarantee the changes are included on the T9902 reports that print on 12/30/05
- ❑ **Agency deadline to send warrant cancellation and reissue requests** to SCO to guarantee that 1099 income is credited and reported on the T9902 reports that print on 12/30/05

December 29, 2005 - Thursday

- ❑ **Agency deadline to enter PV, JV transactions**, and SCO deadline to enter CX transactions to guarantee general ledger entries are picked up on Forms 1099. PV and JV Transactions must show SCHED on SUSF on Thursday 12/29/05 to affect 2005 Forms 1099

December 30, 2005 - Friday

- ❑ COFRS **PV, JV and CX transactions** must show ACCPT status on SUSF (call SCO for immediate updates if necessary)

January 3, 2006 - Tuesday

- ❑ First day the COFRS 1099 Table is populated and available for changes

January 20, 2006 - Friday

- ❑ Last day to change 99TX, 1099, VEND, AD99 [the forms are printed after the COFRS nightly cycle]

January 31, 2006 - Tuesday

- ❑ Forms 1099 must be postmarked

Calendar Year and Fiscal Year Considerations

1. 1099 income is reported in the year that the payment is made, not when the purchase is made.
2. Only COFRS JV transactions that show as ACCPTED on the COFRS SUSF Table on or before the last business day of the year will be picked up for 1099 reporting.
3. If your JV is not accepted by the last day of the year, the manual adjustments to the vendor income must be made using the COFRS 99TX and 1099 Tables.
4. JV transactions may be entered for 1099 purposes without regard to the fiscal year close *if the debit and credit side of the entries have the same object code* (the amounts net and do not affect your general ledger balance).

Chart - Valid Entries to VEND by Entity Type

Use the information on this chart when adding vendor records to the VEND

Table

ENTITY	1099	Entity Type	TIN TYPE EIN= 1 SSN= 2	NAME	TIPS / ADDITIONAL INFORMATION
INDIVIDUAL	Y	I	2	LAST COMMA SPACE FIRST	MUST NOT BE A BUSINESS NAME
SOLE PROPRIETORSHIP & SINGLE MEMBER LLC	Y	S	1 or 2	NAME OF OWNER LAST COMMA SPACE FIRST	OWNER'S NAME ON FIRST LINE MUST NOT HAVE A BUSINESS NAME ON FIRST LINE.
PARTNERSHIP	Y	P	1	PARTNERSHIP	NAME CAN BE PARTNER' NAMES OR A TRADE NAME NAME CONTROL MUST BE THE FIRST 4 CHARACTERS OF THE LEGAL PARTNERSHIP NAME. IF THE LEGAL NAME CONSISTS OF THE PARTNER'S NAMES, NAME CONTROL IS THE FIRST 4 LETTERS OF THE LAST NAME OF THE FIRST PARTNER LISTED.
ESTATE	Y	E	1	ESTATE NAME	ALWAYS ENTER LAST NAME OF DECEASED EXAMPLE: DOE ESTATE, JOE
TRUST	Y	T	1	TRUST NAME	LEGAL TRUST NAME
CORPORATION THAT PROVIDES MEDICAL OR LEGAL SERVICES	Y	C	1	CORP NAME,	CAN BE A CORP NAME THAT CONSISTS OF THE PERSON'S NAME FOLLOWED BY PC (OR PA), OR A TRADE NAME. FOR EXAMPLE: ENTER AS: JOHN DOE PC (DO NOT ENTER THE LAST NAME FIRST) OR ABC CLINIC PC EXAMPLE: JOHN DOE PC
OTHER – GROUPS CLUBS JOINT VENTURES	Y	O	1	GROUP NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
LIMITED LIABILITY COMPANY	Y	L	1	LLC NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
CORPORATIONS THAT <u>DO NOT</u> PROVIDE MEDICAL OR LEGAL SERVICES	N	C	1	CORPORATE NAME	SHOULD NEVER BE THE NAME OF AN INDIVIDUAL ON LINE 1
GOVERNMENT	N	G	1	GOV OR GOV OPERATED ENTITIES NAME	ALL LEVELS OF GOVERNMENT - INCLUDES DISTRICTS, AUTHORITIES, SOME HOSPITALS ETC.

Income Types -- Why They Are Important

Several distinct categories of income are reported on Forms 1099. The different categories are reported by income type. Each income type is reported in a different box on the Form 1099. For example, income type 1 would be reported in box 1 on the form.

It is important that the vendor's income is reported under the correct income type (in the correct box) because there are income tax implications to the 1099 recipient. Certain amounts shown on the form may be subject to self-employment tax. The 1099 recipient reports the different income types to the IRS, using the instructions printed on the Form 1099.

The Relationship Between Income Types and Object Codes

Object codes are defined on the OBJT Table as to which Income Type they belong. Payments are sorted by object code, then summarized into the different income types to be reported on the appropriate Form 1099. You will refer to this chart when adding records to the COFRS 99TX Table. The income type is a key field in the header.

Chart – Income Type /Object Code Table

INCOME TYPE / OBJECT CODE TABLE								
For Forms 1099-MISC (Rev 11/2004)								
Type 1	Type 2	Type 3	Type 6	Type 7				TYPE C
Rent	Royalties	Other Income	Medical	Non Employee Compensation				Attorney Gross Payments
2250	4230	1310	1940	1330	2190	2312	2830	4118
2253		4111	2710	1910	2210	2610	4119	
2254		4114	4190	1920	2220	2611	4161	
2255		4115		1930	2230	2612	4162	
2256		4117		1960	2231	2641	4163	
2257		5781		1961	2232	2680	4192	
2258		5791		2110	2240	2690	6511	
2260		5881		2150	2310	2820	6512	
2261		5891		2160	2311			
2262				2170				
2263				2180				
2266								
2267								
2268								
2270								
4195								
6810								

Chart - 1099-MISC Reportable Payments

The following chart is an overview of income types and amounts that are 1099 reportable on Form 1099-MISC.

Income Type	Amount	FORM 1099-MISC
Box 1	\$600	Rents: Rentals and leases of land, buildings, homes, offices, conference rooms, motor vehicles, office and other equipment; Surface Royalties Rental assistance payments to property owners
Box 2	\$10	Royalties
Box 3	\$600	Other Income: Jury Payments Reportable Damages (Contact Phil Holtmann 303 866-3809 at SCO for guidance) Value of awards & prizes that are not for services performed Honoraria
	Any amount	Deceased employee wages paid to an estate or beneficiary
Box 4	Any amount	Fed Income Tax Withheld – Backup Withholding
Box 6	\$600	Medical and Health Care Payments:
		Doctors, dentists, optometrists, counselors, home health care workers, veterinarians Medical billing services, clinics, hospitals, and nursing homes
Box 7	\$600	Non Employee Compensation: Fees, Bonuses, Commissions Value of awards and prizes for services performed Personal, professional and technical services performed by independent contractors including, but not limited to advertising, appraisal, architectural, auditing, accounting, computer programming, consulting, cleaning, engineering, laundry, program administration Legal fees to attorneys (including corporations) accountants, architects Expert witnesses Payments for maintenance and repair services including parts and materials if incidental to the repair Auto, mileage, and travel reimbursements to non employees for which the non employee does not account to the payer Entertainers Taxable fringe benefits to non employees Vacation allowance to non employees Gross oil and gas payments for a working interest Commissions paid to licensed lottery ticket sales agents
Box 14	Any amount	Gross Proceeds paid to Attorney or Law Firm: If payment is made to an attorney in connection with legal services and the attorney fee cannot be determined, the total amount paid (gross proceeds) must be reported in this box with a new Code A.

Payments to Corporations for Legal Services* are Reportable

The exemption from reporting payments made to corporations no longer applies to payments for legal services. All payments in the course of a trade or business of \$600 or more for legal fees to attorneys and law firms are reportable on Form 1099-MISC, *regardless of the entity type of the recipient*. These payments are still reported in Box 7. SCO has revised the *Substitute Form W-9* to ask corporate vendors if legal services are provided.

*** Legal services are defined by the IRS as all services performed by, or under the supervision of, an attorney.** 1099-MISC reporting is not required for payments to attorneys acting as a settlement agent in connection with the closing of a real estate transaction.

Gross Payments to Attorneys are Reportable

Payments to attorneys are reportable as "Gross Payments" when it is not known how much of the payment is the attorney fee. This type of payment is reported under the attorney's TIN regardless of whether the attorney is the exclusive payee. This type of payment is the result of a settlement agreement or judgment. The payments are reported in Box 14 on Form 1099-MISC.

Exceptions to 1099-MISC Reporting

No reporting is required for these payments:

- ♦ To Corporations *unless the payments are for (1) medical services, (2) legal services, (3) or gross payments made to attorneys and law firms*
- ♦ To Government entities,
- ♦ For merchandise, supplies, telegrams, telephone, freight, storage fees,
- ♦ Rent paid to real estate agents,
- ♦ To informants as an award, fee, or reward for information about a criminal activity if the payment is made by a federal, state, or local government agency,
- ♦ Scholarships or fellowship grants, tuition reimbursements,
- ♦ Travel and parking reimbursements to independent contractors, if accountable plan requirements are met,
- ♦ To a tax-exempt hospital or tax-exempt extended care facility or to a hospital or extended care facility owned and operated by the United States (or its possessions), a state, the district of Columbia, or any of their political subdivisions, agencies, or instrumentalities,
- ♦ Difficulty-of-care payments to foster care providers that are excludable from the recipient's gross income,
- ♦ Foster care payments if paid for not more than 10 children under age 19 and not more than 5 individuals, age 19 or older.

- a) debit and credit side s of the entry or the amounts will net and will not be reflected on the 1099 reports.

Reportable / Non-Reportable Payments

- 1099 reportable payments are defined on the COFRS *OBJT* Table. Payments for Merchandise - Payments made to vendors for merchandise, telegrams, telephone and storage do not need to be reported on Form 1099.
- Payments for a combination of merchandise and services are reportable. For example, if one were to hire unincorporated contractor to repair a roof at a cost of \$1,000 consisting of \$700 for materials and \$300 for labor, the entire \$1,000 would be reported on Form 1099. The authority for this position is Revenue Ruling 81-232.
- Special Rule for Legal Services - Payments made for legal services are reportable regardless of whether or not the entity type is a corporation.
- Special Rule for Medical Services - Payments made for medical services are reportable regardless of whether or not the entity type is a corporation.

1099 Reportable Entity Types

- Sole proprietorships, Individuals; Partnerships; LLCs (Limited Liability Companies); LLPs (Limited Liability Partnerships); Trusts; and Estates.

Non Reportable Entity Types

- Governments; Corporations (unless medical or legal), Tax exempt Entities, Tax Exempt Hospitals and Hospitals owned and operated by government agencies.

IRS List of Types of Tax-Exempt Organizations

Charitable Organizations

Tax information for charitable, religious, scientific, literary, and other organizations exempt under Internal Revenue Code ("IRC") section 501(c)(3).

Social Welfare Organizations

Tax information for civic leagues, community organizations, and other social welfare organizations exempt under IRC section 501(c)(4).

Labor and Agricultural Organizations

Tax information for labor and agricultural organizations exempt under IRC section 501(c)(5).

Business Leagues

Tax information for trade associations, chambers of commerce, real estate boards, and other business leagues exempt under IRC section 501(c)(6).

Social Clubs

Tax information for hobby clubs, country clubs, and other organizations formed for social and recreational purposes, which are exempt under IRC section 501(c)(7).

Fraternal Societies

Tax information for lodges and similar orders and associations exempt under IRC section 501(c)(8) or 501(c)(10).

Veterans' Organizations

Tax information for veterans' organizations, primarily those exempt under IRC section 501(c)(19).

Employee Associations

Tax information for local associations for employees exempt under IRC section 501(c)(4), voluntary employees beneficiary associations exempt under IRC section 501(c)(9), and supplemental unemployment benefit trusts exempt under IRC section 501(c)(17).

Political Organizations

Tax Information for political parties and campaign committees subject to tax under IRC section 527.

Other Tax-Exempt Organizations

Miscellaneous types of organizations that qualify for exemption from federal income tax.
(See the list on next page.)

Other Tax-Exempt Organizations

The following is a list of other types of tax-exempt organizations. For more information regarding these types of organizations, download Publication 557, *Tax-Exempt Status for Your Organization*.

- § 501(c)(1) - Title Holding Corporation For Exempt Organization
- § 501(c)(2) - Title Holding Corporation For Exempt Organization
- § 501(c)(11) - Teachers' Retirement Fund Associations
- § 501(c)(12) - Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.
- § 501(c)(13) - Cemetery Companies
- § 501(c)(14) - State Chartered Credit Unions, Mutual Reserve Funds
- § 501(c)(15) - Mutual Insurance Companies or Associations
- § 501(c)(16) - Cooperative Organizations to Finance Crop Operations
- § 501(c)(18) - Employee Funded Pension Trust (created before June 25, 1959)
- § 501(c)(21) - Black Lung Benefit Trusts
- § 501(c)(22) - Withdrawal Liability Payment Fund
- § 501(c)(25) - Title Holding Corporations or Trusts With Multiple Beneficiaries

- § 501(c)(25) -Title Holding Corporations or Trusts with Multiple Parents
- § 501(c)(26) -State-Sponsored High-Risk Health Coverage Organizations
- § 501(c)(27) -State-Sponsored Worker's Compensation Reinsurance Organizations
- § 501(d) - Religious and Apostolic Associations
- § 501(e) - Cooperative Hospital Service Organizations
- § 501(f) - Cooperative Service Organization of Operating Educational Organizations
- § 501(k) - Child Care Organization
- § 521(a) - Farmers' Cooperative Associations

Adjustments to Prevent an Employee from Getting a Form 1099

There are two ways to decrease the income amount for an employee whose reimbursements were misclassified:

- 1) Prepare a JV with the employee's vendor code, decreasing the amount of the reportable object code shown on the employee's *T9902R 1099 Turnaround Report* record, and reclassify the amount(s) to a correct object code that is not reportable;
 - NOTE: The JV document must be accepted on *SUSF* before the last working day in December.
 - This type of adjustment will be reflected on the *Final T9902R 1099 Turnaround Reports* that are distributed to agencies the second working day in January.
- 2) Manually adjust the reportable income to zero on the *99TX and 1099 Tables*.
 - NOTE: Adjustments to the *1099 Table* can't be made until the table is populated on the first working day in January
 - This type of adjustment will not be reflected on the *Final T9902R Turnaround Reports*. The adjustments will be shown in the final T9904 reports which are issued immediately after the forms are printed.

EXAMPLES: MANUAL ADJUSTMENTS TO THE 99TX AND 1099 TABLES (More examples given in 1099 Reporting Manual):

ACTION: <u>R</u> SCREEN: <u>99TX</u> USERID: \$DF02		12/18/02 04:06:23 PM
H- 1099 TEXT TABLE		
KEY IS YR, RETURN TYPE, AGENCY, TAXPAYER ID, INCOME TYPE, TEXT LINE.		
YR: <u>02</u> RETURN TYPE: <u>A</u> AGENCY: <u>ACA</u> TAXPAYER ID: <u>017429999</u>		
INCOME TYPE: <u>7</u> VENDOR NAME: SMITH, SARAH S		
	TEXT	TEXT
	-----	-----
01- <u>1/09/02</u> EMPLOYEE -104.60		001
02-		
03-		
04-		
02-*L009 HEADER CHANGE		

ACTION: <u>R</u> SCREEN: 1099 USERID: \$DF02		12/18/02 04:14:00 PM
VENDOR 1099 TABLE		
KEY IS CALENDAR-YEAR, RETURN-TYPE, AGENCY, TAXPAYER ID, INCOME TYPE		
YR: <u>02</u> RETURN TYPE: <u>A</u> AGENCY: <u>ACA</u> TAXPAYER ID: <u>017429999</u>		
VENDOR NAME: SMITH, SARAH S		
INCOME TYPE	VENDOR INCOME AMT	MISAPPLIED AMT
-----	-----	-----
	RPT IND	1099 AMT REVISED
	-----	-----
01- 7	104.60	-104.60
	N	0.00
02.....		0.00
02-*L009 HEADER CHANGE		

1099 Records Retention

Copies of Forms 1099 and final reports must be kept for three years following the due date of the returns. If there has been any backup withholding, records must be retained for four years after the date of the returns. The following table lists the retention requirements based on the three-year requirement.

1099 Records Retention Chart

TAX YEAR	FILING DUE DATE	1099 COPIES & REPORTS DESTRUCTION DATE
2000	February 28, 2001	September 1, 2004
2001	February 28, 2002	September 1, 2005
2002	February 28, 2003	September 1, 2006
2003	February 28, 2004	September 1, 2007
2004	February 28, 2005	September 1, 2008
2005	February 28, 2006	September 1, 2009
2006	February 28, 2007	September 1, 2010
2007	February 28, 2008	September 1, 2011

VEND Note**TO:** Agency _____**Attn:** Accounts Payable Unit**From:** Sandy Rarick / State Controller's Office
1525 Sherman Street, Ste 250 / Denver, CO 80203
sandy.rarick@state.co.us
Phone: 303 866-3346 / Fax 303 866-3569**Date:** _____

Please notify the employee with the User ID Code on the attached screen print of the following VEND errors.

☐ **The Attached VEND Record has the Following Error(s):**

- ☐ Name not Formatted Correctly
 - ☐ Enter PCs and PAs First Name First
 - ☐ Should be Last Name Comma Space First Name
 - ☐ Do Not use the Word *THE* Unless there are Only 2 Words in the Name
- ☐ Business Name Used for Sole Proprietor
- ☐ Name on this Record Does Not Match Master Vendor Name
- ☐ Name Inconsistent with Entity Type (*example:* corp or partnership entity with individual's name)
- ☐ First Word of Name Improperly Abbreviated
- ☐ Improper Punctuation in Name or Address Fields
- ☐ Entity Type Incorrect or Blank
- ☐ No W-9 on File
- ☐ 1099 Field Incorrect
- ☐ TIN Inconsistent with Entity Type
- ☐ TIN Type Field Incorrect(1=EIN 2=SSN)
- ☐ Record is a Duplicate
- ☐ Other _____

Action(s) Taken at State Controller's Office:

- ☐ Vendor put on Hold until W-9 or Request for Corrections Received
- ☐ Vendor Deleted
- ☐ Errors Corrected
- ☐ Other _____

Agency Action(s) needed to Correct the Error(s):

- ☐ No Action Required
- ☐ Send a Copy of W-9 to SCO to have HOLD Removed or Record Corrected
- ☐ Use W-9 to Re-enter the Record Correctly
- ☐ Other _____

COMMENTS:

Thank you. If you have Vendor File or Form W-9 questions, please call Sandy Rarick at 303 866-3346. If you have 1099 or Backup Withholding questions, please call Joyce Miller at 303 866-3816.

FY06 COFRS OBJT TABLE

The following object codes are listed on the COFRS OBJT Table for FY05 & FY06. Because Forms 1099 are filed by calendar year, reportable object codes from the current and previous fiscal years are selected into the 1099 payment ledger.

1099 RETURN TYPES: A=1099-MISC; 6 = 1099-INT

1099 INCOME TYPES: 1 = RENT; 3=OTHER INCOME; 6=MED & HEALTH CARE;
(BOX # ON FORM) 7=NON EMPLOYEE COMPENSATION

FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
06	1110		SPS REGULAR FT WAGES		
06	1111		SPS REGULAR PT WAGES		
06	1120		SPS TEMPORARY FT WAGES		
06	1121		SPS TEMPORARY PT WAGES		
06	1130		SPS OVERTIME WAGES		
06	1131		SPS SHIFT DIFFERENTIAL WAGES		
06	1140		SPS ANNUAL LEAVE PAYMENTS		
06	1141		SPS SICK LEAVE PAYMENTS		
06	1142		SPS SICK LEAVE CONVERSION PAY		
06	1210		CN REGULAR FT WAGES		
06	1211		CN REGULAR PT WAGES		
06	1220		CN TEMPORARY FT WAGES		
06	1221		CN TEMPORARY PT WAGES		
06	1230		CN OVERTIME WAGES		
06	1231		CN SHIFT DIFFERENTIAL WAGES		
06	1240		CN ANNUAL LEAVE PAYMENTS		
06	1241		CN SICK LEAVE PAYMENTS		
06	1242		CN SICK LEAVE CONVERSION PAY		
06	1250		OTHER CLIENT WAGES		
06	1260		STUDENT HOURLY WAGES		
06	1280		PATIENT WAGES		
06	1300		OTHER EMPLOYEE WAGES		
06	1310		HONORARIUM	A	3
06	1320		PER DIEM WAGES		
06	1330		BOARD MEMBER'S COMPENSATION	A	7
06	1340		EMPLOYEE CASH INCENTIVE AWARDS		
06	1350		EMPLOYEE NON-CASH INCENTIVES		
06	1360		NON-BASE BUILDING PERFORMANCE		
06	1510		SPS DENTAL INSURANCE		
06	1511		SPS HEALTH INSURANCE		
06	1512		SPS LIFE INSURANCE		
06	1513		SPS DISABILITY		
06	1520		SPS FICA-MEDICARE CONTRIBUTION		
06	1521		SPS OTHER RETIREMENT PLANS		
06	1522		SPS PERA		
06	1523		SPS MATCHMAKER CONTRIBUTION		
06	1524		SPS MA PERA-AMORT EQUAL DISPBURSMNT		
06	1530		SPS OTHER EMPLOYEE BENEFITS		
06	1531		SPS HIGHER ED TUITION REIMBURS		
06	1532		SPS UNEMPLOYMENT COMPENSATION		
06	1533		SPS WORKERS' COMPENSATION		

06	1610		CN DENTAL INSURANCE		
06	1611		CN HEALTH INSURANCE		
FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
06	1612		CN LIFE INSURANCE		
06	1613		CN DISABILITY		
06	1620		CN FICA-MEDICARE CONTRIBUTIONS		
06	1621		CN OTHER RETIREMENT PLANS		
06	1622		CN PERA-AMORT EQUAL DISPBURSMNT		
06	1623		CN MATCHMAKER CONTRIBUTION		
06	1624		CN PERA		
06	1630		CN OTHER EMPLOYEE BENEFITS		
06	1631		CN HIGHER ED TUITION REIMBURSE		
06	1632		CN WORKERS' COMPENSATION		
06	1633		CN UNEMPLOYMENT COMPENSATION		
06	1640		CLIENT WORKERS' COMPENSATION		
06	1810		COMP ABSENCE -ANNUAL LEAVE		
06	1820		COMP ABSENCE -SICK LEAVE		
06	1890		SHADOW P/R WITH BURDEN-CONTRA		
06	1910		PERSONAL SVCS - TEMPORARY SVCS	A	7
06	1920		PERSONAL SVCS - PROFESSIONAL	A	7
06	1930		PURCHASED SERVICE - LITIGATION	A	7
06	1940		PERSONAL SVCS - MEDICAL SVCS	A	6
06	1950		PERSONAL SVCS-OTHER STATE AGEN		
06	1960		PERSONAL SVCS- IT - HARDWARE	A	7
06	1961		PERSONAL SVCS- IT - SOFTWARE	A	7
06	2110		WATER AND SEWERAGE SERVICES	A	7
06	2150		OTHER CLEANING SERVICES	A	7
06	2160		CUSTODIAL SERVICES	A	7
06	2170		WASTE DISPOSAL SERVICES	A 7	7
06	2180		GROUNDS MAINTENANCE	A 7	A 7
06	2190		SNOW PLOWING SERVICES	A	7
06	2210		OTHER MAINTENANCE/REPAIR SVCS	A	7
06	2220		BLDG MAINTENANCE/REPAIR SVCS	A	7
06	2230		EQUIP MAINTENANCE/REPAIR SVCS	A	7
06	2231		IT HARDWARE MAINT/REPAIR SVCS	A	7
06	2232		IT SOFTWARE MNTC/UPGRADE SVCS	A	7
06	2240		MOTOR VEH MAINT/REPAIR SVCS	A	7
06	2250		MISCELLANEOUS RENTALS	A 1	1
06	2251		RENTAL/LEASE MOTOR POOL VEH		
06	2252		RENTAL/MOTOR POOL MILE CHARGE		
06	2253		RENTAL OF EQUIPMENT	A	1
06	2254		RENTAL OF MOTOR VEHICLES	A	1
06	2255		RENTAL OF BUILDINGS	A	1
06	2256		RENTAL OF LAND	A	1
06	2257		RENT SURCHARGE	A	1
06	2258		PARKING FEES	A	1
06	2259		PARKING FEE REIMBURSEMENT		
06	2260		RENTAL OF IT EQUIP - PC'S	A	1
06	2261		RENTAL OF IT EQUIP - SERVERS	A	1
06	2263		RENTAL OF IT EQUIP - OTHER	A	1
06	2266		RENTAL OF IT SOFTWARE – PC	A	1
06	2267		RENTAL OF IT SOFTWARE – SERVER	A	1
06	2268		RENTAL OF IT SOFTWARE – NETWORK	A	1
06	2270		RENTAL OF WATER RIGHTS	A	1
06	2310		PURCHASED CONSTRUCTION SVCS	A	7

06	2311		CONSTRUCTION CONTRACTOR SVCS	A	7
FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
06	2312		CONSTRUCTION CONSULTANT SVCS	A	7
06	2510		IN-STATE TRAVEL		
06	2511		IN-STATE COMMON CARRIER FARES		
06	2512		IN-STATE PERS TRAVEL PER DIEM		
06	2513		IN-STATE PERS VEHICLE REIMBSMT		
06	2514		STATE-OWNED AIRCRAFT		
06	2515		STATE-OWNED VEHICLE CHARGE		
06	2516		IN-STATE PERS AIRCRAFT REIMBST		
06	2520		IN-STATE TRAVEL/NON-EMPLOYEE		
06	2521		IS/NON-EMPL - COMMON CARRIER		
06	2522		IS/NON-EMPL - PERS PER DIEM		
06	2523		IS/NON-EMPL - PERS VEH REIMB		
06	2524		NON-EMPL STATE OWNED AIRCRAFT		
06	2525		NON-EMPL - STATE OWNED VEH CHG		
06	2530		OUT-OF-STATE TRAVEL		
06	2531		OS COMMON CARRIER FARES		
06	2532		OS PERSONAL TRAVEL PER DIEM		
06	2533		OS PERS VEHICLE REIMBURSEMENT		
06	2540		OUT-OF-STATE TRAVEL/NON-EMPL		
06	2541		OS/NON-EMPL - COMMON CARRIER		
06	2542		OS/NON-EMPL - PERS PER DIEM		
06	2543		OS/NON-EMPL - PERS VEH REIMB		
06	2550		OUT-OF-COUNTRY TRAVEL		
06	2551		OC COMMON CARRIER FARES		
06	2552		OC PERS TRAVEL REIMBURSEMENT		
06	2560		OUT-OF-COUNTRY TRAVEL/NON-EMPL		
06	2561		OC/NON-EMPL - COMMON CARRIER		
06	2562		OC/NON-EMPL - PERS TRAV REIMB		
06	2610		ADVERTISING	A	7
06	2611		PUBLIC RELATIONS	A	7
06	2612		OTHER MARKETING EXPENSES	A	7
06	2630		COMM SVCS FROM DIV OF TELECOM		
06	2631		COMM SVCS FROM OUTSIDE SOURCES		
06	2632		MNT PAYMENTS TO DPA		
06	2640		GGCC BILLINGS-PURCH SERV		
06	2641		OTHER ADP BILLINGS-PURCH SERV	A	7
06	2660		INSURANCE, OTHER THAN EMP BENE		
06	2661		INDEMNITY CLAIMS		
06	2662		MEDICAL CLAIMS		
06	2663		WORKERS COMP SURCHARGE		
06	2670		EDUCATION SRVC FR HE ENTERPRISE		
06	2680		PRINTING/REPRODUCTION SERVICES	A	7
06	2681		PHOTOCOPY REIMBURSEMENT		
06	2690		LEGAL SERVICES	A	7
06	2710		PURCHASED MEDICAL SERVICES	A	6
06	2711		X-PUR MEDIC SERV ACCRL ODD FYS		
06	2712		X-PUR MEDIC SERV ACCRL EVEN FY		
06	2720		INMATE PAY		
06	2810		FREIGHT		
06	2820		OTHER PURCHASED SERVICES	A	7
06	2830		OFFICE MOVING-PUR SERV	A	7
06	2831		STORAGE-PUR SERV		
06	3110		OTHER SUPPLIES & MATERIALS		

FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
06	3111		AGRICULTURAL SUPPLIES		
06	3112		AUTOMOTIVE SUPPLIES		
06	3113		CLOTHING AND UNIFORM ALLOWANCE		
06	3114		CUSTODIAL AND LAUNDRY SUPPLIES		
06	3115		DATA PROCESSING SUPPLIES		
06	3116		NONCAP IT - PURCHASED SOFTWARE		
06	3117		EDUCATIONAL SUPPLIES		
06	3118		FOOD AND FOOD SERV SUPPLIES		
06	3119		MEDICAL LABORATORY & SUPPLIES		
06	3120		BOOKS/PERIODICALS/SUBSCRIPTION		
06	3121		OFFICE SUPPLIES		
06	3122		PHOTOGRAPHIC SUPPLIES		
06	3123		POSTAGE		
06	3124		PRINTING/COPY SUPPLIES		
06	3125		RECREATIONAL SUPPLIES		
06	3126		REPAIR & MAINTENANCE SUPPLIES		
06	3127		ROAD MAINTENANCE MATERIALS		
06	3128		NONCAPITALIZED EQUIPMENT		
06	3129		PHARMACEUTICALS		
06	3130		NON-MEDICAL LAB & SUPPLIES		
06	3131		NONCAPITALIZED BUILDING MAT'LS		
06	3132		NONCAP OFFICE FURN/OFFICE SYST		
06	3139		NONCAPITLIZD FIXED ASSET OTHER		
06	3140		NONCAPITALIZED IT - PC'S		
06	3141		NONCAPITALIZED IT - SERVERS		
06	3142		NONCAPITALIZED IT - NETWORK		
06	3143		NONCAPITALIZED IT - OTHER		
06	3146		NONCAPITALIZED IT - PURCHASED SERVER SW		
06	3147		NONCAPITALIZED IT - PURCHASED NETWORK SW		
06	3216		NONCAP IT - LEASED SOFTWARE		
06	3910		OTHER ENERGY CHARGES		
06	3920		BOTTLED GAS		
06	3930		COAL		
06	3940		ELECTRICITY		
06	3950		GASOLINE		
06	3960		HEATING OIL		
06	3970		NATURAL GAS		
06	3980		STEAM		
06	4100		OTHER OPERATING EXPENSES		
06	4105		BANK CARD FEES		
06	4110		LOSSES		
06	4111		PRIZES AND AWARDS	A 3	A 3
06	4112		ACT DAMAGES - PHYS INJ/ILLNESS		
06	4113		ACTUAL DAMAGES - PROPERTY		
06	4114		PUNITIVE DAMAGES-PHYS INJ/ILL	A	3
06	4115		PUNITIVE DAMAGES-OTHER	A	3
06	4116		JUDGMENT INTEREST	6	1
06	4117		REPORTBLE CLAIMS AGAINST STATE	A	3
06	4118		GROSS PROCEEDS TO ATTORNEYS	A	C
06	4119		CLAIMENT ATTORNEY FEES	A	7
06	4120		BAD DEBT EXPENSE		
06	4130		DEPRECIATION EXPENSE		
06	4140		DUES AND MEMBERSHIPS		
				1099	1099

				RTN TYPE	Income Type
06	4150		INTEREST EXPENSE	6	1
06	4151		INTEREST - LATE PAYMENTS	6	1
06	4160		LOTTERY PRIZES		
06	4161		SALES COMMISSION EXPENSE	A	7
06	4162		BONUS EXPENSE	A	7
06	4163		PROMOTIONAL TICKET EXPENSE	A	7
06	4170		MISCELLANEOUS FEES AND FINES		
06	4180		OFFICIAL FUNCTIONS		
06	4181		CUSTOMER WORKSHOPS		
06	4190		PATIENT & CLIENT CARE EXPENSES	A	6
06	4192		CARE & SUBSIST-OTHER VEND SVCS	A	7
06	4193		CARE & SUBSIST-CLIENT BENEFITS		
06	4194		CARE & SUBSIST-PROG SUPPLIES		
06	4195		CARE & SUBSIST-RENT TO OWNERS	A	1
06	4196		CARE & SUBSIST-RENT TO CLIENTS		
06	4197		CARE & SUBSIST-UTILITY PMTS		
06	4200		PURCHASE DISCOUNTS		
06	4210		PURCHASE OF HIGHWAY ROW		
06	4220		REGISTRATION FEES		
06	4221		OTHER EDUCATIONAL - W2 RPT		
06	4230		ROYALTIES	A	2
06	4240		EMPLOYEE MOVING EXPENSES		
06	4250		HEALTH INSURANCE CLAIMS PAID		
06	4255		HEALTH INSURANCE PREMIUMS PAID		
06	4256		OTHER BENEFIT PLAN EXPENSE		
06	4260		NONEMPLOYEE REIMBURSEMENTS		
06	4270		LOAN CANCELLATIONS		
06	4301		INVENTORY ADJ - INCREASE		
06	4302		INVENTORY ADJ - DECREASE		
06	4303		INVENTORY ADJ - SAMPLES/DONAT		
06	4910		COST OF GOODS SOLD		
06	4920		X-HE INTERNAL SALES/SERV (CR)		
06	5110		GRANTS-CITIES		
06	5120		GRANTS-COUNTIES		
06	5140		GRANTS-INTERGOVERNMENTAL		
06	5150		GRANTS-LOCAL DISTRICT COLLEGES		
06	5160		GRANTS-OTHER STATES		
06	5170		GRANTS-SCHOOL DISTR		
06	5180		GRANTS-SPECIAL DIST		
06	5410		PURCH SERV-CITIES		
06	5420		PURCH SERV-COUNTIES		
06	5430		PURCH SERV-FEDERAL GOVERNMENT		
06	5440		PURCH SERV-INTERGOVERNMENTAL		
06	5450		PURCH SERV-LOCAL DIST COLLEGES		
06	5460		PURCH SERV-OTHER STATES		
06	5470		PURCH SERV-SCHOOL DISTRICTS		
06	5480		PURCH SERV-SPECIAL DISTRICTS		
06	5510		DISTRIBUTIONS-CITIES		
06	5520		DISTRIBUTIONS-COUNTIES		
06	5530		DISTRIBUTIONS-LOCAL DIST COLL		
06	5540		DISTRIBUTIONS-OTHER STATES		
06	5550		DISTRIBUTIONS-SCHOOL DISTRICTS		
06	5555		DIST-SCHOOL DIST-NOT FRM OPERAT		
FY	OBJT		OBJECT CODE NAME	1099 RTN	1099 Income

				TYPE	Type
06	5560		DISTRIBUTIONS-SPECIAL DISTRICT		
06	5570		DISTRIBUTIONS-INTERGOV ENTITY		
06	5610		REFUNDS TO CITIES		
06	5620		REFUNDS TO COUNTIES		
06	5630		REFUNDS TO FEDERAL GOVERNMENT		
06	5640		REFUNDS TO INTERGOVERNMENTAL		
06	5650		REFUNDS TO LOCAL DIST COLLEGES		
06	5660		REFUNDS TO OTHER STATES		
06	5670		REFUNDS TO SCHOOL DISTRICTS		
06	5680		REFUNDS TO SPECIAL DISTRICTS		
06	5770		PASS-THRU FED GRANT INTRAFUND		
06	5771		PASS-THRU FED GRANT INTERFUND		
06	5775		STATE GRANT/CONTRACT INTRAFUND		
06	5776		STATE GRANT/CONTRACT INTERFUND		
06	5781		GRANTS TO NONGOV/ORGANIZATION	A	3
06	5791		GRANTS TO INDIVIDUALS	A	3
06	5881		DISTRIBUTIONS TO NONGOV/ORGAN	A	3
06	5882		CWCB LOANS TO NONGOV/ORGAN		
06	5891		DISTRIBUTIONS TO INDIVIDUALS	A	3
06	5892		STUDENT FINANCIAL AID		
06	5893		UNCLAIMED PROP/ESCHEATS PMTS		
06	5894		NONTAXABLE PMTS TO INDIVIDUAL		
06	5895		UNEMPLOYMENT BENEFIT PAYMENTS		
06	5896		FIN AID SCHOLARSHIP ALLOWANCE		
06	5897		CWCB LOANS TO INDIVIDUALS		
06	5898		COLLEGE OPPORTNT FUND STIPENDS		
06	5991		REFUNDS TO OTHER STATE AGENCY		
06	5992		REFUNDS TO NONGOV/ORGANIZATIO		
06	5993		REFUNDS TO INDIVIDUALS		
06	6001		IN-KIND MATCH		
06	6110		BUILDINGS-DIRECT PURCHASE		
06	6120		LAND-DIRECT PURCHASE		
06	6130		LAND IMPROVEMENTS-DIR PURCHAS		
06	6140		LEASEHOLD IMPROV-DIR PURCHASE		
06	6180		OTHER REAL PROPERTY-DIR PURCH		
06	6210		IT CAPITAL ASSET DIRECT PURCH		
06	6211		IT PC'S - DIRECT PURCHASE		
06	6212		IT SERVERS - DIRECT PURCHASE		
06	6213		IT SOFTWARE - DIRECT PURCHASE		
06	6214		IT OTHER - DIRECT PURCHASE		
06	6215		IT NETWORK – DIRECT PURCHASE		
06	6216		IT SERVER SW – DIRECT PURCHASE		
06	6217		IT NETWORK SW – DIRECT PURCHASE		
06	6220		X-FURNITURE & FIXTURES-DIR PU		
06	6221		X-DO NOT USE--		
06	6222		OFFICE FURN/OFF SYSTEM-DIR PU		
06	6224		OTHER FURN & FIXTURES-DIR PUR		
06	6230		MOTOR VEH/BOATS/PLANES-DIR PU		
06	6250		LIBRARY MATERIALS-DIRECT PURC		
06	6260		LABORATORY EQUIPMENT-DIR PURCH		
06	6280		OTHER CAP EQUIPMENT-DIR PURCH		
06	6281		X-DO NOT USE--		
06	6310		BUILDINGS-LEASE PURCHASE		
FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type

06	6320		LAND-LEASE PURCHASE		
06	6330		LAND IMPROVEMENTS-LEASE PURCH		
06	6340		LEASEHOLD IMPROV-LEASE PURCH		
06	6380		OTHER REAL PROP-LEASE PURCHASE		
06	6410		IT CAPITAL ASSET LEASE PURCHAS		
06	6411		IT PC'S - LEASE PURCHASE		
06	6412		IT SERVERS - LEASE PURCHASE		
06	6413		IT SOFTWARE - LEASE PURCHASE		
06	6414		IT OTHER - LEASE PURCHASE		
06	6415		IT NETWORK – LEASE PURCHASE		
06	6416		IT SERVER SW – LEASE PURCHASE		
06	6417		IT NETWORK SW – LEASE PURCHASE		
06	6420		FURNITURE & FIXTURES-LEASE PUR		
06	6430		MOTOR VEH/BOATS/PLANES-LEASE P		
06	6460		LABORATORY EQUIPMENT-LEASE PUR		
06	6480		OTHER CAP EQUIPMENT-LEASE PUR		
06	6500		GAIN/LOSS OBJECT (SPEC)		
06	6510		CAPITALIZED PROFESSIONAL SVCS	A	7
06	6511		CAPITALIZED PROFESSIONAL SVCS– IT HW	A	7
06	6512		CAPITALIZED PROFESSIONAL SVCS –IT SW	A	7
06	6610		H.ED.CAPITALIZATION CLEARING		
06	6710		BOND/NOTE/COP PRINCIPAL		
06	6720		BOND/NOTE/COP INTEREST		
06	6730		BOND/NOTE/COP PREMIUM AMORTIZN		
06	6740		REFNDG GAIN/LOSS AMORTIZATION		
06	6810		CAPITAL LEASE PRINCIPAL	A	1
06	6820		CAPITAL LEASE INTEREST	6 1	1

